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SENATE BILL 377

**46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004**

INTRODUCED BY

Cisco McSorley

AN ACT

RELATING TO TAXATION; AMENDING THE LOCAL LIQUOR EXCISE TAX ACT  
TO AUTHORIZE ALL COUNTIES TO IMPOSE THE LOCAL LIQUOR EXCISE  
TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,  
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS.--As used in the Local Liquor Excise  
Tax Act:

A. "alcoholic beverages" means distilled or  
rectified spirits, potable alcohol, brandy, whiskey, rum, gin  
and aromatic bitters or any similar alcoholic beverage,  
including blended or fermented beverages, dilutions or mixtures  
of one or more of the foregoing containing more than one-half  
[of one] percent alcohol, but excluding medicinal bitters;

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1                   ~~[B. "county" means a class B county having a~~  
2 ~~population of more than fifty-six thousand but less than~~  
3 ~~seventy-five thousand, according to the most recent federal~~  
4 ~~decennial census or any subsequent decennial census, and having~~  
5 ~~a net taxable value for rate-setting purposes for the 1988 or~~  
6 ~~any subsequent property tax year of more than five hundred~~  
7 ~~million dollars (\$500,000,000) but less than seven hundred~~  
8 ~~million dollars (\$700,000,000);~~

9                   ~~G.]~~ B. "department" means the taxation and revenue  
10 department, the secretary of taxation and revenue or any  
11 employee of the department exercising authority lawfully  
12 delegated to that employee by the secretary;

13                   ~~[D.]~~ C. "governing body" means the board of county  
14 commissioners of a county;

15                   ~~[E.]~~ D. "person" means any individual, estate,  
16 trust, receiver, cooperative association, club, corporation,  
17 company, firm, partnership, joint venture, syndicate or other  
18 association; "person" also means, to the extent permitted by  
19 law, any federal, state or other governmental unit or  
20 subdivision or agency, department or instrumentality thereof;

21                   ~~[F.]~~ E. "price" means the total amount of money or  
22 the reasonable value of other consideration or both paid for  
23 alcoholic beverages, inclusive of the amount of any tax paid  
24 pursuant to the Liquor Excise Tax Act; and

25                   ~~[G.]~~ F. "retailer" means any person having a place

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1 of business within [~~the~~] a county who sells, offers for sale or  
2 possesses for the purpose of selling alcoholic beverages within  
3 the county."

4 Section 2. EFFECTIVE DATE.--The effective date of the  
5 provisions of this act is July 1, 2004.